<u>ITEMS TO REMEMBER</u>

<u>MARCH</u>

March   1:   Assessing period begins, (IC 6-1.1-1-2) for all tangible property except mobile homes as defined in IC 6-1.1-7-1.

March   3:   (First Monday in March) Make report of the Dog Fund to the County Auditor and pay to the County Treasurer any funds in a Township Dog Fund designated (by the county) for a Humane Society under IC 15-5-9-8; and/or any amount in a Township Dog Fund exceeding $300 over and above orders drawn on the fund, and must show all receipts into the Township Dog Fund and all orders drawn in order. (IC 15-5-9-10) Also give County Auditor the number of receipts issued if a humane society has been designated. (IC 15-5-9-8)

March 10:   (Second Monday in March) County Auditor makes distribution of County Dog Fund to the townships of the county in which the orders drawn against the Dog Fund exceeded the money on hand as shown on the report filed on March 3 (or by the county to a humane society if an ordinance is passed). Any money received from the County Dog Fund must be receipted to Township Dog Fund. (IC 15-5-9-10)

March 28:   Good Friday - Legal Holiday (IC 1-1-9-1)

March 31:   On or before the last day of each month the trustee shall file with the secretary of the township board of finance a verified statement which shall reconcile, as of the last day of February, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the statement of the balance made by the depositories. (IC 5-13-6-1)

<u>APRIL</u>

April 15:   Last day to make pension report and payment for first quarter by townships participating in PERF.

April 30:   Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter.

ITEMS TO REMEMBER
(Continued)

April 30:   Last day to make report for first quarter to the Department of Workforce Development.

April 30:   On or before the last day of each month the trustee shall file with the secretary of the township board of finance a verified statement which shall reconcile, as of the last day of March, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the statement of the balance made by the depositories. (IC 5-13-6-1)

MAY

May   1:   On or before this date report to county auditor, in writing, the amount of unpaid claims against the Dog Fund which have not been paid because of lack of funds. (IC 15-5-9-11)

May   15:   Date for completion of assessing. (IC 6-1.1-1-7)

May   26:   Memorial Day - Legal Holiday (IC 1-1-9-1)

May   31:   On or before the last day of each month the trustee shall file with the secretary of the township board of finance a verified statement which shall reconcile, as of the last day of April, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the statement of the balance made by the depositories. (IC 5-13-6-1)

TOWNSHIP TRUSTEES' MEETING

The State Board of Accounts' Meeting for Township Trustees, November 14, 1996, Indianapolis, was a good meeting as indicated by various compliments and the large turnout of several hundred township representatives. Again, we thank the Indiana Township Association for the cooperation in our having the meeting in conjunction with the Township Convention as has been the situation the last several years. These meetings continue to demonstrate the success of Townships and the State Board of Accounts working together to solve problems.

Trustees not attending the 1996 meeting are encouraged and specifically requested to attend a similar meeting we plan on calling in 1997. A wide
range of topics were discussed both during and between sessions which pertain to your relationship with the State Board of Accounts.

We appreciate the compliments on the State Board of Accounts' 1996 meeting. We welcome your sending in suggestions for additional areas you would like addressed at the 1997 meeting. We anticipate seeing all Township Trustees at our meeting in 1997. We are always open to suggestions on ways to improve the meeting format.

ESTABLISHING THE ESTIMATED COST OF FIXED ASSETS

Please review Volume 234, August 1996, of the Township Trustees Bulletin which describes which Townships are required to maintain General Fixed Assets Account Group Form No. 369.

The following was discussed at the State Board of Accounts called meeting for Township Trustees, held in Indianapolis on November 14, 1996.

When it is not possible to determine the historical cost of fixed assets owned by a governmental unit, the following procedure should be followed.

Develop an inventory of all fixed assets which are significant for which records of the historical costs are not available. Obtain an estimate of the replacement cost of these assets. Through inquiry determine the year or approximate year of acquisition and multiply the estimated replacement cost by the factor for the year of acquisition from the Table of Cost Indexes. The resulting amount will be the estimated cost of the asset.

In some cases estimated replacement cost can be obtained from insurance policies; however, if estimated replacement costs are not available from insurance policies, you should obtain or make an estimate of the replacement costs.

If the replacement cost is estimated to be $76,000.00 and the asset was purchased or constructed about 1924, then the estimated cost of the asset should be reported as $6,840.00.

$76,000.00 X .09 = $6,840.00

TABLE OF COST INDEXES
1915 TO 1995

Year	Index	Year	Index	Year	Index	Year	Index
1995	1.00	1975	.55	1955	.20	1935	.08
1994	.98	1974	.49	1954	.19	1934	.08
1993	.98	1973	.39	1953	.19	1933	.06
1992	.97	1972	.35	1952	.19	1932	.06
1991	.95	1971	.32	1951	.19	1931	.07
1990	.95	1970	.29	1950	.18	1930	.08
1989	.93	1969	.27	1949	.17	1929	.08
1988	.91	1968	.24	1948	.15	1928	.08
1987	.90	1967	.24	1947	.14	1927	.08
1986	.89	1966	.24	1946	.12	1926	.08
1985	.87	1965	.23	1945	.10	1925	.08
1984	.85	1964	.23	1944	.10	1924	.09
1983	.84	1963	.22	1943	.10	1923	.08

TABLE OF COST INDEXES
1915 TO 1995
(Continued)

Year	Index	Year	Index	Year	Index	Year	Index
1982	.83	1962	.22	1942	.10	1922	.07
1981	.80	1961	.22	1941	.09	1921	.08
1980	.75	1960	.22	1940	.08	1920	.10
1979	.72	1959	.22	1939	.09	1919	.09
1978	.65	1958	.21	1938	.08	1918	.09
1977	.59	1957	.21	1937	.08	1917	.08
1976	.56	1956	.20	1936	.08	1916	.06
						1915	.05

VENDING MACHINE COMMISSIONS

Historically in audits of governmental units with vending machines, the State Board of Accounts has formed and followed these audit positions.

1.   There should be a clearly defined procedure adopted by the township concerning placement, use, maintenance, and commissions of vending machines on their property. As with all township policies and procedures, we recommend trustees and township boards work together to establish these policies.

2.   All revenues generated and costs incurred in operating vending machines located on the township premises should be accounted for through the township's records.

3.   If vending machines are located in restricted areas (areas other than those available to the public) and if the township board and trustee wish for those revenues to be restricted for the use and benefit of those employees who use the machines and generate the revenues, the State Board of Accounts takes no exception to such action in an audit. The decisions must be authorized by resolution of the township board.

4.   If vending machines are located in areas where the public makes use of the machines and generates the resulting revenues, we advise officials to place the revenues in the township fund for the benefit of the general public, the machine users. Any alternative procedure(s) would be reviewed and evaluated on a case by case basis during our audits. As stated in No. 3 any alternative procedure should be authorized by resolution of the township board.

5.   In the event personnel other than the township's personnel maintain, stock, and clean up around vending machines, we take no audit exception when such persons are paid for these services. A written agreement should be entered into listing the services to be rendered, the amount to be paid for such services, timing of payments, and any other areas deemed necessary by the township board and trustee.

ANNUAL REPORT TOWNSHIP FORM 15

Please note January 31, 1997 is the last day for the trustee to file a copy of the Annual Report, Township Form 15, as approved by the township board, together with 1996 vouchers, in the office of the county auditor ten (10) days after the meeting of the township board on January 21, 1997. January 31, 1997 remains as the last day to file the 1996 report with the State Board of Accounts.

SOCIAL SECURITY

We understand that for 1997 the maximum amount of taxable and creditable annual earnings subject to social security will increase to $65,400, up from $62,700 in 1996. No maximum base for Medicare will exist. Rates will remain at the 1996 level at a combined rate of 7.65 percent (both employer and employee for a total of 15.3 percent) representing a 6.20 percent rate for social security and 1.45 percent for Medicare.

Please contact the Internal Revenue Service at 1-800-829-1040 for any questions.

TOWNSHIP BOARD MEETING DATES

Please note the following Township Board Meeting Dates in January 1997.

DATE   TOWNSHIP BOARD MEETING

January   7:   Annual Meeting, IC 36-6-6-7 (First Tuesday after first Monday in January)

January 7-31:   Board of Finance and related duties concerning investments. (After the first Monday and on or before the last day of January, IC 5-13-77-6)

January   21:   Annual Report. (Last day for receiving, auditing and approving the 1996 Annual Report. IC 36-6-6-9)

January   31:   Annual Report. Last day to file the annual report, (as approved by the Township Board) with the county auditor and the State Board of Accounts. IC 36-6-4-12 and IC 5-11-1-4.

APPROVED DEPOSITORIES

A list of approved depositories was included in packets provided at the State Board of Accounts called meeting for Townships on November 14, 1996. Additionally, the list was mailed to Townships not attending. Any questions concerning the approved status of any depository listed or whether or not a new financial institution not listed is eligible (and requests for the list) should be directed to the Treasurer of State's office at (317) 232-6386. Also, the depositories are listed by principal office location and do not include branch locations in other counties. As long as the principal office location has been approved, all branches would be approved as well.

RATES for LEGAL ADVERTISING
Effective January 1, 1997

The following rates, effective January 1, 1997, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column

Type Size	1	2	3	4
5.5	0.222	0.334	0.445	0.556
6	0.204	0.306	0.408	0.510
6.5	0.188	0.282	0.376	0.470
7	0.175	0.262	0.349	0.437
7.5	0.163	0.245	0.326	0.408
8	0.153	0.229	0.306	0.382
9	0.136	0.204	0.272	0.340
10	0.122	0.183	0.245	0.306
12	0.102	0.153	0.204	0.255
Rate/Square	3.64	5.46	7.28	9.10

7.4 Em Column

Type Size	1	2	3	4
5.5	0.235	0.353	0.470	0.588
6	0.215	0.323	0.431	0.539
6.5	0.199	0.298	0.398	0.497
7	0.185	0.277	0.369	0.462
7.5	0.172	0.259	0.345	0.431
8	0.162	0.242	0.323	0.404
9	0.144	0.215	0.287	0.359
10	0.129	0.194	0.259	0.323
12	0.108	0.162	0.215	0.269
Rate/Square	3.64	5.46	7.28	9.10

7.83 Em Column

Type Size	1	2	3	4
5.5	0.249	0.373	0.497	0.622
6	0.228	0.342	0.456	0.570
6.5	0.210	0.316	0.421	0.526
7	0.195	0.293	0.391	0.489
7.5	0.182	0.274	0.365	0.456
8	0.171	0.257	0.342	0.428
9	0.152	0.228	0.304	0.380
10	0.137	0.205	0.274	0.342
12	0.114	0.171	0.228	0.285
Rate/Square	3.64	5.46	7.28	9.10

8 Em Column

Type Size	1	2	3	4
5.5	0.254	0.381	0.508	0.635
6	0.233	0.349	0.466	0.582
6.5	0.215	0.323	0.430	0.538
7	0.200	0.300	0.399	0.499
7.5	0.186	0.280	0.373	0.466
8	0.175	0.262	0.349	0.437
9	0.155	0.233	0.311	0.388
10	0.140	0.210	0.280	0.349
12	0.116	0.175	0.233	0.291
Rate/Square	3.64	5.46	7.28	9.10

8.2 Em Column

Type Size	1	2	3	4
5.5	0.260	0.391	0.521	0.651
6	0.239	0.358	0.478	0.597
6.5	0.220	0.331	0.441	0.551
7	0.205	0.307	0.409	0.512
7.5	0.191	0.287	0.382	0.478
8	0.179	0.269	0.358	0.448
9	0.159	0.239	0.318	0.398
10	0.143	0.215	0.287	0.358
12	0.119	0.179	0.239	0.298
Rate/Square	3.64	5.46	7.28	9.10

8.3 Em Column

Type Size	1	2	3	4
5.5	0.264	0.396	0.527	0.659
6	0.242	0.363	0.483	0.604
6.5	0.223	0.335	0.446	0.558
7	0.207	0.311	0.414	0.518
7.5	0.193	0.290	0.387	0.483
8	0.181	0.272	0.363	0.453
9	0.161	0.242	0.322	0.403
10	0.145	0.218	0.290	0.363
12	0.121	0.181	0.242	0.302
Rate/Square	3.64	5.46	7.28	9.10

8.4 Em Column

Type Size	1	2	3	4
5.5	0.267	0.400	0.534	0.667
6	0.245	0.367	0.489	0.612
6.5	0.226	0.339	0.452	0.564
7	0.210	0.314	0.419	0.524
7.5	0.196	0.294	0.391	0.489
8	0.183	0.275	0.367	0.459
9	0.163	0.245	0.326	0.408
10	0.147	0.220	0.294	0.367
12	0.122	0.183	0.245	0.306
Rate/Square	3.64	5.46	7.28	9.10

8.5 Em Column

Type Size	1	2	3	4
5.5	0.270	0.405	0.540	0.675
6	0.248	0.371	0.495	0.619
6.5	0.228	0.343	0.457	0.571
7	0.212	0.318	0.424	0.530
7.5	0.198	0.297	0.396	0.495
8	0.186	0.278	0.371	0.464
9	0.165	0.248	0.330	0.413
10	0.149	0.223	0.297	0.371
12	0.124	0.186	0.248	0.309
Rate/Square	3.64	5.46	7.28	9.10

8.6 Em Column

Type Size	1	2	3	4
5.5	0.273	0.410	0.546	0.683
6	0.250	0.376	0.501	0.626
6.5	0.231	0.347	0.462	0.578
7	0.215	0.322	0.429	0.537
7.5	0.200	0.301	0.401	0.501
8	0.188	0.282	0.376	0.470
9	0.167	0.250	0.334	0.417
10	0.150	0.225	0.301	0.376
12	0.125	0.188	0.250	0.313
Rate/Square	3.64	5.46	7.28	9.10

8.75 Em Column

Type Size	1	2	3	4
5.5	0.278	0.417	0.556	0.695
6	0.255	0.382	0.510	0.637
6.5	0.235	0.353	0.470	0.588
7	0.218	0.328	0.437	0.546
7.5	0.204	0.306	0.408	0.510
8	0.191	0.287	0.382	0.478
9	0.170	0.255	0.340	0.425
10	0.153	0.229	0.306	0.382
12	0.127	0.191	0.255	0.319
Rate/Square	3.64	5.46	7.28	9.10

8.8 Em Column

Type Size	1	2	3	4
5.5	0.280	0.419	0.559	0.699
6	0.256	0.384	0.513	0.641
6.5	0.237	0.355	0.473	0.591
7	0.220	0.329	0.439	0.549
7.5	0.205	0.308	0.410	0.513
8	0.192	0.288	0.384	0.480
9	0.171	0.256	0.342	0.427
10	0.154	0.231	0.308	0.384
12	0.128	0.192	0.256	0.320
Rate/Square	3.64	5.46	7.28	9.10

8.9 Em Column

Type Size	1	2	3	4
5.5	0.283	0.424	0.565	0.707
6	0.259	0.389	0.518	0.648
6.5	0.239	0.359	0.478	0.598
7	0.222	0.333	0.444	0.555
7.5	0.207	0.311	0.415	0.518
8	0.194	0.292	0.389	0.486
9	0.173	0.259	0.346	0.432
10	0.156	0.233	0.311	0.389
12	0.130	0.194	0.259	0.324
Rate/Square	3.64	5.46	7.28	9.10

9 Em Column

Type Size	1	2	3	4
5.5	0.286	0.429	0.572	0.715
6	0.262	0.393	0.524	0.655
6.5	0.242	0.363	0.484	0.605
7	0.225	0.337	0.449	0.562
7.5	0.210	0.314	0.419	0.524
8	0.197	0.295	0.393	0.491
9	0.175	0.262	0.349	0.437
10	0.157	0.236	0.314	0.393
12	0.131	0.197	0.262	0.328
Rate/Square	3.64	5.46	7.28	9.10

9.3 Em Column

Type Size	1	2	3	4
5.5	0.295	0.443	0.591	0.739
6	0.271	0.406	0.542	0.677
6.5	0.250	0.375	0.500	0.625
7	0.232	0.348	0.464	0.580
7.5	0.217	0.325	0.433	0.542
8	0.203	0.305	0.406	0.508
9	0.181	0.271	0.361	0.451
10	0.162	0.244	0.325	0.406
12	0.135	0.203	0.271	0.339
Rate/Square	3.64	5.46	7.28	9.10

9.5 Em Column

Type Size	1	2	3	4
5.5	0.302	0.453	0.604	0.754
6	0.277	0.415	0.553	0.692
6.5	0.255	0.383	0.511	0.638
7	0.237	0.356	0.474	0.593
7.5	0.221	0.332	0.443	0.553
8	0.207	0.311	0.415	0.519
9	0.184	0.277	0.369	0.461
10	0.166	0.249	0.332	0.415
12	0.138	0.207	0.277	0.346
Rate/Square	3.64	5.46	7.28	9.10

9.6 Em Column

Type Size	1	2	3	4
5.5	0.305	0.457	0.610	0.762
6	0.280	0.419	0.559	0.699
6.5	0.258	0.387	0.516	0.645
7	0.240	0.359	0.479	0.599
7.5	0.224	0.335	0.447	0.559
8	0.210	0.314	0.419	0.524
9	0.186	0.280	0.373	0.466
10	0.168	0.252	0.335	0.419
12	0.140	0.210	0.280	0.349
Rate/Square	3.64	5.46	7.28	9.10

Number of Insertions columns are 1, 2, 3, 4 for each Em Column table.

9.9 Em Column

Type Size	1	2	3	4
5.5	0.314	0.472	0.629	0.786
6	0.288	0.432	0.577	0.721
6.5	0.266	0.399	0.532	0.665
7	0.247	0.371	0.494	0.618
7.5	0.231	0.346	0.461	0.577
8	0.216	0.324	0.432	0.541
9	0.192	0.288	0.384	0.480
10	0.173	0.259	0.346	0.432
12	0.144	0.216	0.288	0.360
Rate/Square	3.64	5.46	7.28	9.10

10 Em Column

Type Size	1	2	3	4
5.5	0.318	0.477	0.635	0.794
6	0.291	0.437	0.582	0.728
6.5	0.269	0.403	0.538	0.672
7	0.250	0.374	0.499	0.624
7.5	0.233	0.349	0.466	0.582
8	0.218	0.328	0.437	0.546
9	0.194	0.291	0.388	0.485
10	0.175	0.262	0.349	0.437
12	0.146	0.218	0.291	0.364
Rate/Square	3.64	5.46	7.28	9.10

10.5 Em Column

Type Size	1	2	3	4
5.5	0.334	0.500	0.667	0.834
6	0.306	0.459	0.612	0.764
6.5	0.282	0.423	0.564	0.706
7	0.262	0.393	0.524	0.655
7.5	0.245	0.367	0.489	0.612
8	0.229	0.344	0.459	0.573
9	0.204	0.306	0.408	0.510
10	0.183	0.275	0.367	0.459
12	0.153	0.229	0.306	0.382
Rate/Square	3.64	5.46	7.28	9.10

11 Em Column

Type Size	1	2	3	4
5.5	0.349	0.524	0.699	0.874
6	0.320	0.480	0.641	0.801
6.5	0.296	0.444	0.591	0.739
7	0.275	0.412	0.549	0.686
7.5	0.256	0.384	0.513	0.641
8	0.240	0.360	0.480	0.601
9	0.214	0.320	0.427	0.534
10	0.192	0.288	0.384	0.480
12	0.160	0.240	0.320	0.400
Rate/Square	3.64	5.46	7.28	9.10

11.25 Em Column

Type Size	1	2	3	4
5.5	0.357	0.536	0.715	0.893
6	0.328	0.491	0.655	0.819
6.5	0.302	0.454	0.605	0.756
7	0.281	0.421	0.562	0.702
7.5	0.262	0.393	0.524	0.655
8	0.246	0.369	0.491	0.614
9	0.218	0.328	0.437	0.546
10	0.197	0.295	0.393	0.491
12	0.164	0.246	0.328	0.410
Rate/Square	3.64	5.46	7.28	9.10

11.5 Em Column

Type Size	1	2	3	4
5.5	0.365	0.548	0.731	0.913
6	0.335	0.502	0.670	0.837
6.5	0.309	0.464	0.618	0.773
7	0.287	0.431	0.574	0.718
7.5	0.268	0.402	0.536	0.670
8	0.251	0.377	0.502	0.628
9	0.223	0.335	0.447	0.558
10	0.201	0.301	0.402	0.502
12	0.167	0.251	0.335	0.419
Rate/Square	3.64	5.46	7.28	9.10

12 Em Column

Type Size	1	2	3	4
5.5	0.381	0.572	0.762	0.953
6	0.349	0.524	0.699	0.874
6.5	0.323	0.484	0.645	0.806
7	0.300	0.449	0.599	0.749
7.5	0.280	0.419	0.559	0.699
8	0.262	0.393	0.524	0.655
9	0.233	0.349	0.466	0.582
10	0.210	0.314	0.419	0.524
12	0.175	0.262	0.349	0.437
Rate/Square	3.64	5.46	7.28	9.10

12.2 Em Column

Type Size	1	2	3	4
5.5	0.388	0.581	0.775	0.969
6	0.355	0.533	0.711	0.888
6.5	0.328	0.492	0.656	0.820
7	0.305	0.457	0.609	0.761
7.5	0.284	0.426	0.568	0.711
8	0.266	0.400	0.533	0.666
9	0.237	0.355	0.474	0.592
10	0.213	0.320	0.426	0.533
12	0.178	0.266	0.355	0.444
Rate/Square	3.64	5.46	7.28	9.10

12.4 Em Column

Type Size	1	2	3	4
5.5	0.394	0.591	0.788	0.985
6	0.361	0.542	0.722	0.903
6.5	0.333	0.500	0.667	0.833
7	0.310	0.464	0.619	0.774
7.5	0.289	0.433	0.578	0.722
8	0.271	0.406	0.542	0.677
9	0.241	0.361	0.481	0.602
10	0.217	0.325	0.433	0.542
12	0.181	0.271	0.361	0.451
Rate/Square	3.64	5.46	7.28	9.10

12.41 Em Column

Type Size	1	2	3	4
5.5	0.394	0.591	0.788	0.986
6	0.361	0.542	0.723	0.903
6.5	0.334	0.500	0.667	0.834
7	0.310	0.465	0.620	0.774
7.5	0.289	0.434	0.578	0.723
8	0.271	0.407	0.542	0.678
9	0.241	0.361	0.482	0.602
10	0.217	0.325	0.434	0.542
12	0.181	0.271	0.361	0.452
Rate/Square	3.64	5.46	7.28	9.10

12.5 Em Column

Type Size	1	2	3	4
5.5	0.397	0.596	0.794	0.993
6	0.364	0.546	0.728	0.910
6.5	0.336	0.504	0.672	0.840
7	0.312	0.468	0.624	0.780
7.5	0.291	0.437	0.582	0.728
8	0.273	0.410	0.546	0.683
9	0.243	0.364	0.485	0.607
10	0.218	0.328	0.437	0.546
12	0.182	0.273	0.364	0.455
Rate/Square	3.64	5.46	7.28	9.10

13 Em Column

Type Size	1	2	3	4
5.5	0.413	0.619	0.826	1.032
6	0.379	0.568	0.757	0.946
6.5	0.349	0.524	0.699	0.874
7	0.324	0.487	0.649	0.811
7.5	0.303	0.454	0.606	0.757
8	0.284	0.426	0.568	0.710
9	0.252	0.379	0.505	0.631
10	0.227	0.341	0.454	0.568
12	0.189	0.284	0.379	0.473
Rate/Square	3.64	5.46	7.28	9.10

13.5 Em Column

Type Size	1	2	3	4
5.5	0.429	0.643	0.858	1.072
6	0.393	0.590	0.786	0.983
6.5	0.363	0.544	0.726	0.907
7	0.337	0.505	0.674	0.842
7.5	0.314	0.472	0.629	0.786
8	0.295	0.442	0.590	0.737
9	0.262	0.393	0.524	0.655
10	0.236	0.354	0.472	0.590
12	0.197	0.295	0.393	0.491
Rate/Square	3.64	5.46	7.28	9.10

14 Em Column

Type Size	1	2	3	4
5.5	0.445	0.667	0.889	1.112
6	0.408	0.612	0.815	1.019
6.5	0.376	0.564	0.753	0.941
7	0.349	0.524	0.699	0.874
7.5	0.326	0.489	0.652	0.815
8	0.306	0.459	0.612	0.764
9	0.272	0.408	0.544	0.679
10	0.245	0.367	0.489	0.612
12	0.204	0.306	0.408	0.510
Rate/Square	3.64	5.46	7.28	9.10

14.5 Em Column

Type Size	1	2	3	4
5.5	0.461	0.691	0.921	1.152
6	0.422	0.633	0.844	1.056
6.5	0.390	0.585	0.780	0.974
7	0.362	0.543	0.724	0.905
7.5	0.338	0.507	0.676	0.844
8	0.317	0.475	0.633	0.792
9	0.281	0.422	0.563	0.704
10	0.253	0.380	0.507	0.633
12	0.211	0.317	0.422	0.528
Rate/Square	3.64	5.46	7.28	9.10

15 Em Column

Type Size	1	2	3	4
5.5	0.477	0.715	0.953	1.191
6	0.437	0.655	0.874	1.092
6.5	0.403	0.605	0.806	1.008
7	0.374	0.562	0.749	0.936
7.5	0.349	0.524	0.699	0.874
8	0.328	0.491	0.655	0.819
9	0.291	0.437	0.582	0.728
10	0.262	0.393	0.524	0.655
12	0.218	0.328	0.437	0.546
Rate/Square	3.64	5.46	7.28	9.10

16.5 Em Column

Type Size	1	2	3	4
5.5	0.524	0.786	1.048	1.310
6	0.480	0.721	0.961	1.201
6.5	0.444	0.665	0.887	1.109
7	0.412	0.618	0.824	1.030
7.5	0.384	0.577	0.769	0.961
8	0.360	0.541	0.721	0.901
9	0.320	0.480	0.641	0.801
10	0.288	0.432	0.577	0.721
12	0.240	0.360	0.480	0.601
Rate/Square	3.64	5.46	7.28	9.10

17 Em Column

Type Size	1	2	3	4
5.5	0.540	0.810	1.080	1.350
6	0.495	0.743	0.990	1.238
6.5	0.457	0.685	0.914	1.142
7	0.424	0.636	0.849	1.061
7.5	0.396	0.594	0.792	0.990
8	0.371	0.557	0.743	0.928
9	0.330	0.495	0.660	0.825
10	0.297	0.446	0.594	0.743
12	0.248	0.371	0.495	0.619
Rate/Square	3.64	5.46	7.28	9.10

18 Em Column

Type Size	1	2	3	4
5.5	0.572	0.858	1.144	1.430
6	0.524	0.786	1.048	1.310
6.5	0.484	0.726	0.968	1.210
7	0.449	0.674	0.899	1.123
7.5	0.419	0.629	0.839	1.048
8	0.393	0.590	0.786	0.983
9	0.349	0.524	0.699	0.874
10	0.314	0.472	0.629	0.786
12	0.262	0.393	0.524	0.655
Rate/Square	3.64	5.46	7.28	9.10

20 Em Column

Type Size	1	2	3	4
5.5	0.635	0.953	1.271	1.588
6	0.582	0.874	1.165	1.456
6.5	0.538	0.806	1.075	1.344
7	0.499	0.749	0.998	1.248
7.5	0.466	0.699	0.932	1.165
8	0.437	0.655	0.874	1.092
9	0.388	0.582	0.777	0.971
10	0.349	0.524	0.699	0.874
12	0.291	0.437	0.582	0.728
Rate/Square	3.64	5.46	7.28	9.10